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105. (New) A dry precursor cigarette sheet material of claim 104 wherein said metal oxide is selected from the group consisting of transition metal oxides, rare earth metal oxides and lanthanide metal oxides.

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106. (New) A dry precursor cigarette sheet material of claim 105 wherein said transition metal oxide is selected from the group consisting of IVB, VB, VIB, VIIA, VIII and IB of the Periodic Table of Elements, mixtures thereof and solid solutions of two or more metal oxides.

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107. (New) A dry precursor cigarette sheet material of claim 105 wherein said metal oxide is selected from oxides of the lanthanide metals.

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108. (New) A dry precursor cigarette sheet material of claim 107 wherein said metal oxide is an oxide of cerium.

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109. (New) A dry precursor cigarette sheet material of claim 103 wherein said noncombustible material additionally comprises a catalyst for promoting oxidation of non-aqueous components entering said material, said catalyst being in admixture with said oxygen storage component.

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110. (New) A dry precursor cigarette sheet material of claim 109 wherein said catalyst is selected from the group consisting of platinum of group of metals, transition metal oxides, rare earth metal oxides, lanthanide metal oxides, aluminum silicates, aluminum oxides and calcium carbonates and solid solutions of two or more metal oxides.

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111. (New) A dry precursor cigarette sheet material of claim 110 wherein said catalyst is selected from the group consisting of aluminum silicates, platinum, palladium, iron, copper, silver and cerium.

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112. (New) A dry precursor cigarette sheet material of claim 111 wherein said catalyst is an oxide of cerium or a solid solution of cerium with another metal oxide of claim 110.

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113. (New) A dry precursor cigarette sheet material of claim 103 wherein said oxygen storage component has a dual function of an oxidation catalyst.

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114. (New) A dry precursor cigarette sheet material of claim 113 wherein said dual function oxygen storage component and catalyst is selected from the group consisting of transition metal oxides having multiple oxidation states and lanthanide metal oxides.

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115. (New) A dry precursor cigarette sheet material of claim 114 wherein said oxygen storage component and catalyst is an oxide of cerium.

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116. (New) A dry precursor cigarette sheet material of claim 103 wherein said oxygen storage component is present in said material in an amount effective for said oxidation up to about 30% by weight.

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117. (New) A dry precursor cigarette sheet material of claim 116, wherein said oxygen storage component and/or catalyst are present in the range of about 5 to about 20% by weight.

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118. (New) A dry precursor cigarette sheet material of claim 103 wherein said noncombustible material additionally comprises a sorbent capable of sorbing components of sidestream smoke, said oxygen storage component contributing to oxidation treatment of sorbed components of sidestream smoke.

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119. (New) A dry precursor cigarette sheet material of claim 118 wherein said sorbent is selected from the group consisting of activated carbon, molecular sieves and porous metal oxides.

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120. (New) A dry precursor cigarette sheet material of claim 103 wherein said binder is selected from the group consisting of inert clays, aluminum silicate, magnesium silicate, cellulose materials, plastic and mixtures thereof.

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121. (New) A dry precursor cigarette sheet material of claim 103 wherein said binder is an organic binder, said organic binder being combustible at the high temperature cigarette burn zone of the burning cigarette.

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122. (New) A dry precursor cigarette sheet material of claim 121 wherein said organic binder is selected from the group consisting of cellulose materials, plastic and mixtures thereof.

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123. (New) A method of treating sidestream smoke emitted by a burning cigarette having a sheet material of claims 103 said method comprising activating said sheet material at a temperature of a high temperature cigarette burn zone of said burning cigarette.